# IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 271 OF 2005

M/S ARM ENGINEERS,VASCO DA GAMA,GOA. ....Petitioners

Versus

ACIT AND 2 ORS., ....Respondents

Mr. N. M. Porwal with Mr. A.D. Bhobe, advocates for the petitioner.
Mr. S. R. Rivankar,advocate for the respondents.

Coram:- R. M. LODHA &
N. A. BRITTO, JJ.

Date:- 23rd August, 2005

P.C.

Heard Mr. Porwal, learned counsel for the petitioner.

By the Order dated 15th December, 2004, this Court in Tax Appeal No.34 of 2004 remitted the matter back to the Assessing Officer with a direction to hold inquiry de novo and complete the assessment within four weeks from 11th January, 2005. Pursuant thereto, the Assessing Officer held de novo inquiry and passed the Order dated 8th February, 2005. It is this Order which is sought to be challenged by the petitioner by invoking the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India.

We are informed by the learned counsel for the revenue that the petitioner has already preferred appeal aggrieved by the assessment order. Needless to say that the remedy of appeal provided under the Income Tax Act, 1961 against the order of assessment is adequate and efficacious and we are satisfied that no case for invoking of writ jurisdiction is made out.

The Writ Petition does not deserve to be admitted. It is dismissed in

limine.

R. M. LODHA, J.

N. A. BRITTO, J.